

By Senator Cowin

11-1446-02

See HB 635

1 A bill to be entitled
2 An act relating to tourism industry recovery;
3 providing a short title; amending s. 125.0104,
4 F.S.; providing that the additional tax
5 authorized for bonds for a professional sports
6 franchise facility, a retained spring training
7 franchise facility, or a convention center, and
8 for operation and maintenance costs of a
9 convention center, and the additional tax
10 authorized for bonds for facilities for a new
11 professional sports franchise or a retained
12 spring training franchise, may also be used to
13 promote and advertise tourism; providing for
14 sunset of such use in 2 years; providing an
15 effective date.

17 Be It Enacted by the Legislature of the State of Florida:

19 Section 1. This act may be cited as the "Tourism
20 Industry Recovery Act of 2002."

21 Section 2. Paragraphs (l) and (n) of subsection (3) of
22 section 125.0104, Florida Statutes, are amended to read:

23 125.0104 Tourist development tax; procedure for
24 levying; authorized uses; referendum; enforcement.--

25 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.--

26 (1) In addition to any other tax which is imposed
27 pursuant to this section, a county may impose up to an
28 additional 1-percent tax on the exercise of the privilege
29 described in paragraph (a) by majority vote of the governing
30 board of the county in order to:

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1 1. pay the debt service on bonds issued to finance the
2 construction, reconstruction, or renovation of a professional
3 sports franchise facility, or the acquisition, construction,
4 reconstruction, or renovation of a retained spring training
5 franchise facility, either publicly owned and operated, or
6 publicly owned and operated by the owner of a professional
7 sports franchise or other lessee with sufficient expertise or
8 financial capability to operate such facility, and to pay the
9 planning and design costs incurred prior to the issuance of
10 such bonds.

11 2. Pay the debt service on bonds issued to finance the
12 construction, reconstruction, or renovation of a convention
13 center, and to pay the planning and design costs incurred
14 prior to the issuance of such bonds.

15 3. Pay the operation and maintenance costs of a
16 convention center for a period of up to 10 years. Only
17 counties that have elected to levy the tax for the purposes
18 authorized in subparagraph 2. may use the tax for the purposes
19 enumerated in this subparagraph. Any county that elects to
20 levy the tax for the purposes authorized in subparagraph 2.
21 after July 1, 2000, may use the proceeds of the tax to pay the
22 operation and maintenance costs of a convention center for the
23 life of the bonds.

24 4. Promote and advertise tourism in the State of
25 Florida and nationally and internationally; however, if tax
26 revenues are expended for an activity, service, venue, or
27 event, the activity, service, venue, or event shall have as
28 one of its main purposes the attraction of tourists as
29 evidenced by the promotion of the activity, service, venue, or
30 event to tourists.

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1 The provision of paragraph (b) which prohibits any county
2 authorized to levy a convention development tax pursuant to s.
3 212.0305 from levying more than the 2-percent tax authorized
4 by this section, and the provisions of paragraphs (4)(a)-(d),
5 shall not apply to the additional tax authorized in this
6 paragraph. The effective date of the levy and imposition of
7 the tax authorized under this paragraph shall be the first day
8 of the second month following approval of the ordinance by the
9 governing board or the first day of any subsequent month as
10 may be specified in the ordinance. A certified copy of such
11 ordinance shall be furnished by the county to the Department
12 of Revenue within 10 days after approval of such ordinance.

13 (n) In addition to any other tax that is imposed under
14 this section, a county that has imposed the tax under
15 paragraph (1) may impose an additional tax that is no greater
16 than 1 percent on the exercise of the privilege described in
17 paragraph (a) by a majority plus one vote of the membership of
18 the board of county commissioners in order to:

19 1. Pay the debt service on bonds issued to finance:

20 a.1. The construction, reconstruction, or renovation
21 of a facility either publicly owned and operated, or publicly
22 owned and operated by the owner of a professional sports
23 franchise or other lessee with sufficient expertise or
24 financial capability to operate such facility, and to pay the
25 planning and design costs incurred prior to the issuance of
26 such bonds for a new professional sports franchise as defined
27 in s. 288.1162.

28 b.2. The acquisition, construction, reconstruction, or
29 renovation of a facility either publicly owned and operated,
30 or publicly owned and operated by the owner of a professional
31 sports franchise or other lessee with sufficient expertise or

1 financial capability to operate such facility, and to pay the
2 planning and design costs incurred prior to the issuance of
3 such bonds for a retained spring training franchise.

4 2. Promote and advertise tourism in the State of
5 Florida and nationally and internationally; however, if tax
6 revenues are expended for an activity, service, venue, or
7 event, the activity, service, venue, or event shall have as
8 one of its main purposes the attraction of tourists as
9 evidenced by the promotion of the activity, service, venue, or
10 event to tourists.

11
12 A county that imposes the tax authorized in this paragraph may
13 not expend any ad valorem tax revenues for the acquisition,
14 construction, reconstruction, or renovation of a ~~that~~ facility
15 for which tax revenues are used pursuant to subparagraph 1.

16 The provision of paragraph (b) which prohibits any county
17 authorized to levy a convention development tax pursuant to s.
18 212.0305 from levying more than the 2-percent tax authorized
19 by this section shall not apply to the additional tax
20 authorized by this paragraph in counties which levy convention
21 development taxes pursuant to s. 212.0305(4)(a). Subsection
22 (4) does not apply to the adoption of the additional tax
23 authorized in this paragraph. The effective date of the levy
24 and imposition of the tax authorized under this paragraph is
25 the first day of the second month following approval of the
26 ordinance by the board of county commissioners or the first
27 day of any subsequent month specified in the ordinance. A
28 certified copy of such ordinance shall be furnished by the
29 county to the Department of Revenue within 10 days after
30 approval of the ordinance.

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1 Section 3. Effective July 1, 2004, paragraphs (1) and
2 (n) of subsection (3) of section 125.0104, Florida Statutes,
3 as amended by this act, are amended to read:

4 125.0104 Tourist development tax; procedure for
5 levying; authorized uses; referendum; enforcement.--

6 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.--

7 (1) In addition to any other tax which is imposed
8 pursuant to this section, a county may impose up to an
9 additional 1-percent tax on the exercise of the privilege
10 described in paragraph (a) by majority vote of the governing
11 board of the county in order to:

12 1. Pay the debt service on bonds issued to finance the
13 construction, reconstruction, or renovation of a professional
14 sports franchise facility, or the acquisition, construction,
15 reconstruction, or renovation of a retained spring training
16 franchise facility, either publicly owned and operated, or
17 publicly owned and operated by the owner of a professional
18 sports franchise or other lessee with sufficient expertise or
19 financial capability to operate such facility, and to pay the
20 planning and design costs incurred prior to the issuance of
21 such bonds.

22 2. Pay the debt service on bonds issued to finance the
23 construction, reconstruction, or renovation of a convention
24 center, and to pay the planning and design costs incurred
25 prior to the issuance of such bonds.

26 3. Pay the operation and maintenance costs of a
27 convention center for a period of up to 10 years. Only
28 counties that have elected to levy the tax for the purposes
29 authorized in subparagraph 2. may use the tax for the purposes
30 enumerated in this subparagraph. Any county that elects to
31 levy the tax for the purposes authorized in subparagraph 2.

1 after July 1, 2000, may use the proceeds of the tax to pay the
2 operation and maintenance costs of a convention center for the
3 life of the bonds.

4 ~~4. Promote and advertise tourism in the State of~~
5 ~~Florida and nationally and internationally; however, if tax~~
6 ~~revenues are expended for an activity, service, venue, or~~
7 ~~event, the activity, service, venue, or event shall have as~~
8 ~~one of its main purposes the attraction of tourists as~~
9 ~~evidenced by the promotion of the activity, service, venue, or~~
10 ~~event to tourists.~~

11
12 The provision of paragraph (b) which prohibits any county
13 authorized to levy a convention development tax pursuant to s.
14 212.0305 from levying more than the 2-percent tax authorized
15 by this section, and the provisions of paragraphs (4)(a)-(d),
16 shall not apply to the additional tax authorized in this
17 paragraph. The effective date of the levy and imposition of
18 the tax authorized under this paragraph shall be the first day
19 of the second month following approval of the ordinance by the
20 governing board or the first day of any subsequent month as
21 may be specified in the ordinance. A certified copy of such
22 ordinance shall be furnished by the county to the Department
23 of Revenue within 10 days after approval of such ordinance.

24 (n) In addition to any other tax that is imposed under
25 this section, a county that has imposed the tax under
26 paragraph (l) may impose an additional tax that is no greater
27 than 1 percent on the exercise of the privilege described in
28 paragraph (a) by a majority plus one vote of the membership of
29 the board of county commissioners in order to⁺

30 ~~1.~~ Pay the debt service on bonds issued to finance:

1 1.a. The construction, reconstruction, or renovation
2 of a facility either publicly owned and operated, or publicly
3 owned and operated by the owner of a professional sports
4 franchise or other lessee with sufficient expertise or
5 financial capability to operate such facility, and to pay the
6 planning and design costs incurred prior to the issuance of
7 such bonds for a new professional sports franchise as defined
8 in s. 288.1162.

9 2.b. The acquisition, construction, reconstruction, or
10 renovation of a facility either publicly owned and operated,
11 or publicly owned and operated by the owner of a professional
12 sports franchise or other lessee with sufficient expertise or
13 financial capability to operate such facility, and to pay the
14 planning and design costs incurred prior to the issuance of
15 such bonds for a retained spring training franchise.

16 ~~2. Promote and advertise tourism in the State of~~
17 ~~Florida and nationally and internationally; however, if tax~~
18 ~~revenues are expended for an activity, service, venue, or~~
19 ~~event, the activity, service, venue, or event shall have as~~
20 ~~one of its main purposes the attraction of tourists as~~
21 ~~evidenced by the promotion of the activity, service, venue, or~~
22 ~~event to tourists.~~

23
24 A county that imposes the tax authorized in this paragraph may
25 not expend any ad valorem tax revenues for the acquisition,
26 construction, reconstruction, or renovation of that a facility
27 ~~for which tax revenues are used pursuant to subparagraph 1.~~

28 The provision of paragraph (b) which prohibits any county
29 authorized to levy a convention development tax pursuant to s.
30 212.0305 from levying more than the 2-percent tax authorized
31 by this section shall not apply to the additional tax

1 authorized by this paragraph in counties which levy convention
2 development taxes pursuant to s. 212.0305(4)(a). Subsection
3 (4) does not apply to the adoption of the additional tax
4 authorized in this paragraph. The effective date of the levy
5 and imposition of the tax authorized under this paragraph is
6 the first day of the second month following approval of the
7 ordinance by the board of county commissioners or the first
8 day of any subsequent month specified in the ordinance. A
9 certified copy of such ordinance shall be furnished by the
10 county to the Department of Revenue within 10 days after
11 approval of the ordinance.

12 Section 4. This act shall take effect July 1, 2002.

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HOUSE SUMMARY

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17 Creates the "Tourism Industry Recovery Act of 2002."
18 Provides that the additional local option tourist
19 development tax authorized for bonds for a professional
20 sports franchise facility, a retained spring training
21 franchise facility, or a convention center, and for
22 operation and maintenance costs of a convention center,
23 and the additional tax authorized for bonds for
24 facilities for a new professional sports franchise or a
25 retained spring training franchise, may also be used to
26 promote and advertise tourism. Sunsets such authorized
27 use in 2 years.

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